

solvency of McPherson; or that he was a surety for the deceased. That claim No. 90 was the single bill of the deceased and John Collinson, and liable to a similar objection. That claims No. 67, 68, 69 and 70, were for the deceased's drafts on B. D. & R. Mullikin, and accepted by them. No proof had been exhibited of the insolvency of the acceptors. It was also objected, that the original acceptances ought to be produced. That claims No. 108, 109, 110, 111, 112 and 113, were the deceased's drafts on N. C. Dare, and accepted by him. There was no proof of the acceptor's insolvency. That claim No. 91 was for the deceased's draft on J. Sparrow in favor of Gassaway Pindall, which was paid by the acceptor. The acceptance was legal evidence that the drawer had funds in the hands of the acceptor; and no proof to the contrary had been exhibited. That claim No. 123 accrued since the death of the deceased. That claim No. 127 was originally a partnership debt. It was now filed, but not proved as a separate debt. That claims No. 128, 129, 130, 131, 132 and 136, were debts due from the firm of Tongue & McPherson, and of T. T. McPherson & Co., of which the deceased was a partner; and

**350** \*should be postponed to the claims of his separate creditors. And that claim No. 135 was for a balance due to the firm of Tongue & McPherson; it was not proved. The auditor also reported, that James Murray had filed an assignment for the sum of \$40, part of the dividends on claims No. 1 and 2. And that since the statement of these accounts an additional claim had been filed and stated as No. 137. As the dividend on it was small, \$6.65, the auditor suggested that it should be paid out of the interest received, or to be received by the trustee.

BLAND, C., 16th July, 1829.—Ordered, that the foregoing statement of the auditor, as to the commissions, expenses, and costs of this suit alone, as therein stated, be confirmed; and the trustee is directed to apply the proceeds accordingly.

After which, on the 15th of March, 1831, the auditor filed another report, in which he said, that at the instance of the solicitor of the complainants he had again examined the proceedings. That fourteen additional claims had been filed, which were stated and numbered from 138 to 151 inclusive. From the copy of the list of debts due to Thomas Tongue, deceased, mentioned in the report of the 30th of April, 1829, it appeared, that there were accounts in bar of claims No. 138, 139, 140, 141, and 147. That claim No. 143 was on a note of Tongue & McPherson, and should be postponed to the separate creditors of Tongue. That the claim No. 21 of John Collinson as administrator *de bonis non* of Thomas Tongue, Senior, had been withdrawn, and in lieu thereof claims had been filed by John Collinson and Ann, his wife, Harriet